IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3245 OF 2005

WITH

INCOME TAX APPEAL (LODGING) NO. 1353 OF 2005

The Commissioner of Income Tax .... Appellant
Mumbai

Vs.

Mr. HPS International .... Respondent

Mr. P.S. Sahadevan for Appellant.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 10TH SEPTEMBER, 2007

P.C.

. Considering the CBDT Circular and as the tax incidence is less than Rs.4.00 lakhs, learned counsel seeks leave to withdraw the Motion as also the Appeal. Motion along with Appeal dismissed as withdrawn. Question of law, if any, is left open for consideration in an appropriate proceedings.

2. Refund of Court Fees as per Rules.

Certified copy expedited.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**